Court of Appeals, State of Michigan

ORDER

Belle Tire Distributors Inc v Michigan Department of Treasury

Kirsten Frank Kelly Presiding Judge

Docket No.

258035

Kurtis T. Wilder

LC No.

00-287586

Christopher M. Murray Judges

The Court orders, pursuant to MCR 7.205(D)(2), that the Michigan Tax Tribunal's September 22, 2003 judgment be VACATED. The tribunal shall reconsider this matter in light of this Court's decision in *Herald Wholesale Inc v Dep't of Treasury*, 262 Mich App 688; 687 NW2d 172 (2004).

The motion for peremptory reversal is DENIED as moot.

The motion to file a reply is GRANTED.

This matter is REMANDED to the Michigan Tax Tribunal for further proceedings consistent with this order. We do not retain jurisdiction.



A true copy entered and certified by Sandra Schultz Mengel, Chief Clerk, on

FEB 18 2005

Date

Shidra Schultz Mengel
Chief Clerk